

IRS News Release

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New Rules Outlined for ITIN Acceptance Agents

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WASHINGTON — The Internal Revenue Service announced new rules effective Jan. 9, 2006 for people who participate in the Individual Taxpayer Identification Number (ITIN) Acceptance Agent program.

An Acceptance Agent is an individual, business or organization (college, financial institution, accounting firm, etc.) authorized by IRS to assist individuals in obtaining ITINs. Acceptance Agents review applicants' documentation, complete a certificate of accuracy, and forward the certificate and application to the IRS for processing.

The ITIN is for taxpayers who do not qualify for a Social Security Number but who still need the nine-digit identification number used by the IRS to process a Form 1040 and other tax schedules.

Revenue Procedure 2006-10, issued publicly last month, outlines the new rules and instructions for Acceptance Agents. The four major changes are:

- Acceptance Agent applicants are required to submit to suitability checks.
- Existing Acceptance Agent agreements will expire on Dec. 31, 2006; Acceptance Agents must reapply to retain their approved status.
- Acceptance Agent agreements must be renewed every fourth year.
- Acceptance Agents may request their names be added to a publicly available list that will be published by the IRS.

These changes are part of an on-going IRS effort to ensure that ITINs are used strictly for tax administration purposes. In recent years, the IRS has made a number of revisions to the ITIN program such as requiring the ITIN application be accompanied by a completed tax form and streamlining the number of identification documents that Acceptance Agents can use to confirm the ITIN applicant's identity.

Acceptance Agent applicants can download or print IRS Form 13551, *Application to Participate in the IRS Acceptance Agent Program*, available on IRS.gov. Revenue Procedure 2006-10, supersedes Rev. Proc. 96-52, 1996-2 C.B. 372, effective Jan. 9, 2006. For more information on the IRS ITIN Program, go to IRS.gov, keyword ITIN.